

IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) A clutch gear having a boss part with a spline which is formed on an outer peripheral surface of said boss part formed on an axial end surface of said clutch gear having jaw clutch teeth formed on an outer peripheral surface thereof,

~~characterized in that~~

wherein said boss part, with said spline formed on outer peripheral surface thereof, is formed integrally and coaxially with said clutch gear having said jaw clutch teeth formed on said outer peripheral surface thereof by forging,

wherein the diameter of said boss part is shorter than that of said clutch gear, and an end part of an effective portion of said spline comes ~~to at least~~ out of an end surface of a part having said jaw clutch teeth on said clutch gear, and

wherein the axial length of said spline is longer than that of said jaw clutch teeth.

2. (Canceled)

3. (Currently Amended) A clutch gear having said boss part with said spline according to claim 1, ~~characterized in that~~ wherein

a ring-like groove is formed on said end surface of said clutch gear,

a diameter of an inner wall of said ring-like groove is nearly equal with that of said boss part, and

a part of said effective portion of said spline inserts into said ring-like groove.

4. (Currently Amended) A clutch gear having said boss part with said spline according to claim 3, ~~characterized in that~~ wherein an inclined surface is formed on an outer

wall of said ring-like groove in order to gradually decrease the width of said ring-like groove as coming to a bottom of said ring-like groove.

5. (Currently Amended) A method for manufacturing a clutch gear having a boss part with a spline which is formed on ~~said~~ an outer peripheral surface of said boss part formed on ~~said~~ an axial end surface of said clutch gear having jaw clutch teeth formed on ~~said~~ an outer peripheral surface thereof, said method comprising:

~~characterized in that~~

forging a work as said clutch gear has with said boss part to be such that said boss part is smaller in diameter than said clutch gear and such that said boss part is integrally and coaxially formed with said clutch gear, and an ring-like forming a ring-like groove having an inner peripheral wall, an wherein a diameter of said ring-like groove being is equal to that of said outer peripheral wall of said boss part on an axial end surface thereof,

wherein ~~[[a]]~~ said spline is formed from said outer peripheral surface of said boss part to said inner peripheral surface of said ~~ring-like~~ ring-like groove by pressing relatively said work to a die having a tooth form for forming said spline at a portion corresponding to said outer peripheral surface of said boss part,

wherein said spline extends to a location beneath said jaw clutch teeth, and

wherein an axial length of said spline is longer than an axial length of said jaw clutch teeth.

6. (Currently Amended) A method for manufacturing a clutch gear having a boss part with a spline according to claim 5, ~~characterized in that said~~ wherein an inclined surface is formed on ~~said~~ an outer wall of said ring-like groove in order to gradually decrease said a

width of said ring-like groove as coming to said a bottom of said ring-like groove.

7. (Currently Amended) A clutch gear having said boss part with said spline according to claim 4, wherein one end of said spline is formed at said inner peripheral surface of said ring-like groove.

8. (New) A clutch gear having said boss part with said spline according to claim 1, wherein said clutch gear comprises a hollow cylinder having said jaw clutch teeth formed at a central part thereof in the axial direction and said boss part formed at one end part thereof in the axial direction.

9. (New) A clutch gear comprising:
a boss part having a spline on an outer peripheral surface thereof; and
a flange part having jaw clutch teeth formed on an outer peripheral surface thereof,
wherein said boss part is formed integrally and coaxially with said flange part by forging,
wherein a diameter of said boss part is smaller than that a diameter of said flange part,
wherein said spline extends to a location beneath said jaw clutch teeth, and
wherein an axial length of said spline is longer than an axial length of said jaw clutch teeth.

10. (New) A clutch gear according to claim 9, wherein:
a ring-like groove is formed on an end surface of said flange part;
a diameter of an inner wall of said ring-like groove is nearly equal with that of said boss part; and
a part of said spline extends within said ring-like groove.

11. (New) A clutch gear according to claim 10, wherein an inclined surface is formed on an outer wall of said ring-like groove in order to gradually decrease a width of said ring-like groove toward a bottom of said ring-like groove.

12. (New) A clutch gear according to claim 11, wherein one end of said spline is formed at an inner peripheral surface of said ring-like groove.

13. (New) A clutch gear according to claim 9, wherein said flange part comprises a hollow cylinder having said jaw clutch teeth formed at a central part thereof in the axial direction and said boss part formed at one end part thereof in the axial direction.

14. (New) A method for manufacturing a clutch gear comprising a boss part having a spline on an outer peripheral surface thereof and a flange part having jaw clutch teeth formed on an outer peripheral surface thereof, said method comprising:

forging the boss part and the flange part to integrally and coaxially form the boss part and the flange part,

wherein a diameter of the boss part is smaller than that a diameter of the flange part, wherein the spline extends to a location beneath the jaw clutch teeth, and wherein an axial length of the spline is longer than an axial length of the jaw clutch teeth.

15. (New) The method according to claim 14, further comprising forming a ring-like groove on the flange part, wherein a diameter of the ring-like groove is substantially equal to a diameter of the outer peripheral wall of the boss part.

16. (New) The method according to claim 15, wherein the spline is formed on the outer peripheral surface of the boss part to an inner peripheral surface of the ring-like groove by pressing a die having a tooth form for forming the spline at a portion corresponding to the

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outer peripheral surface of the boss part.

17. (New) The method according to claim 15, wherein an inclined surface is formed on an outer wall of the ring-like groove in order to gradually decrease a width of the ring-like groove toward a bottom of the ring-like groove.